



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michael Hutchinson
DOCKET NO.: 19-05155.001-R-1
PARCEL NO.: 14-22-201-153

The parties of record before the Property Tax Appeal Board are Michael Hutchinson, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 43,729
IMPR.: \$292,098
TOTAL: \$335,827

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick and wood siding exterior construction with 5,374 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, four fireplaces and a 971 square foot garage. The property has a 43,560 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales where comparables #1 and #2 are located in the same assessment neighborhood code as the subject property. The parcels range in size from 22,220 to 56,730 square feet of land area which are improved with two-story dwellings of wood siding or brick and wood siding exterior construction. The dwellings were built from 1989 to 2006 and range in size from 4,284 to 5,420 square feet of living area. Each dwelling has

an unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 810 to 900 square feet of building area. The comparables sold from March 2018 to June 2019 for prices ranging from \$580,000 to \$1,000,000 or from \$109.04 to \$184.50 per square foot of living area, including land. As part of a brief, counsel for the appellant noted that comparables #1 and #2 were in the same assessment neighborhood code as the subject and comparable #3 was about ½ mile from the subject with similar characteristics to the subject. The appellant's counsel asserted that comparable #2 should be given the most weight due to its quality grade, age and location similar to the subject.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$284,794 which would reflect a market value of approximately \$854,467 or \$159.00 per square foot of living area, including land, when applying the statutory level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$344,642. The subject's assessment reflects a market value of \$1,047,863 or \$194.99 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales which are located from .33 to .58 of a mile from the subject. The parcels range in size from 24,829 to 36,803 square feet of land area which are improved with two-story dwellings of brick exterior construction. The dwellings were built from 2005 to 2016 and range in size from 4,772 to 5,482 square feet of living area. Each dwelling has an unfinished basement, two of which are walkout-style. The homes feature central air conditioning, two or three fireplaces and a garage ranging in size from 724 to 1,040 square feet of building area. Comparable #2 also has an inground swimming pool. The comparables sold in either February or June 2018 for prices ranging from \$935,000 to \$1,135,000 or from \$190.86 to \$211.65 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its older age having been built in 1989 as compared to the subject built in 2006. The Board has given reduced weight to board of review comparable #2 due to its inground swimming pool which is not a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #1 and #3 which present varying degrees of similarity to the subject property. These most similar comparables sold from February 2018 to June 2019 for prices ranging from \$670,000 to \$1,010,000 or from \$156.40 to \$211.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,047,863 or \$194.99 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject in age, size, and/or features with most weight given to board of review comparable #3, the Board finds a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 17, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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